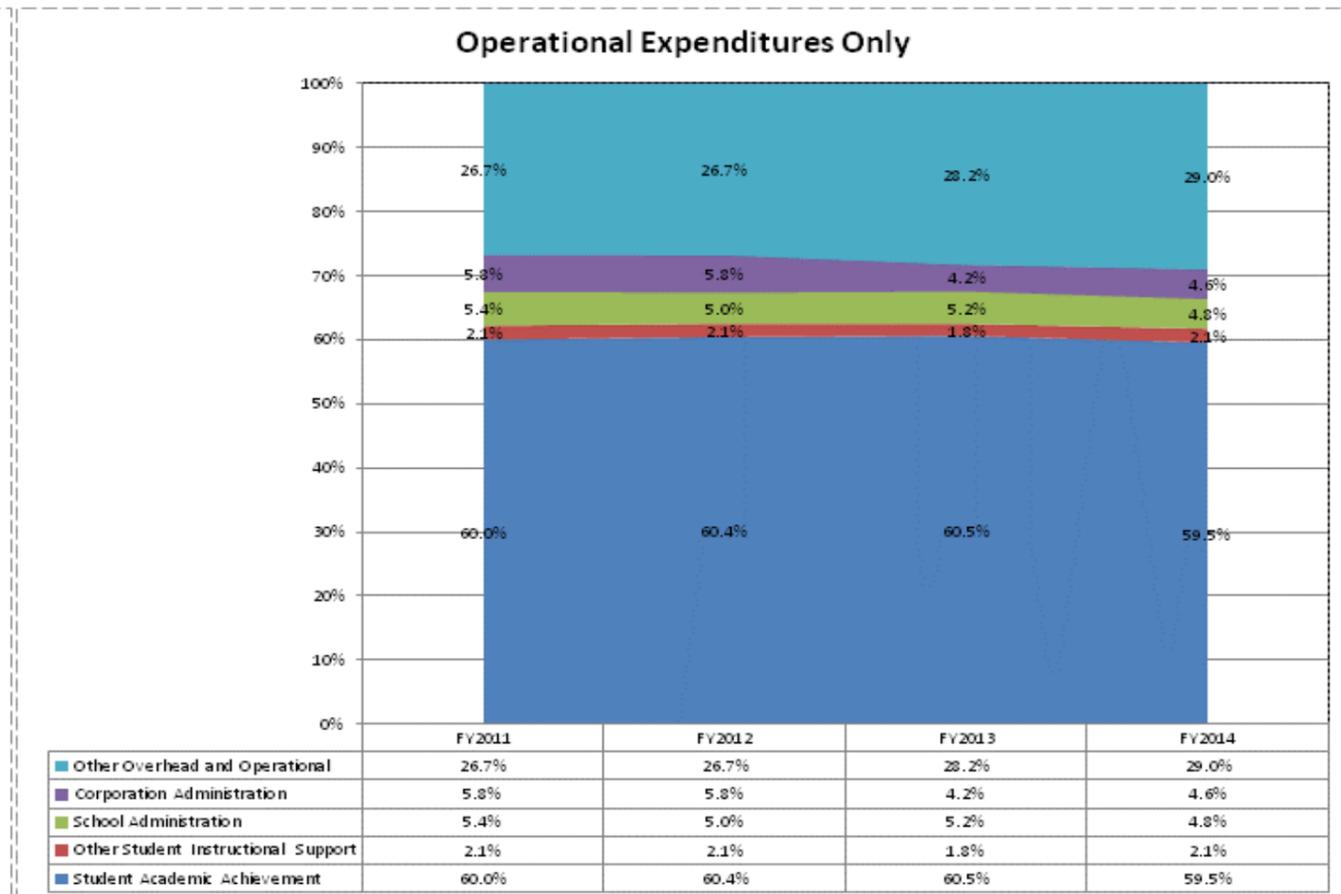
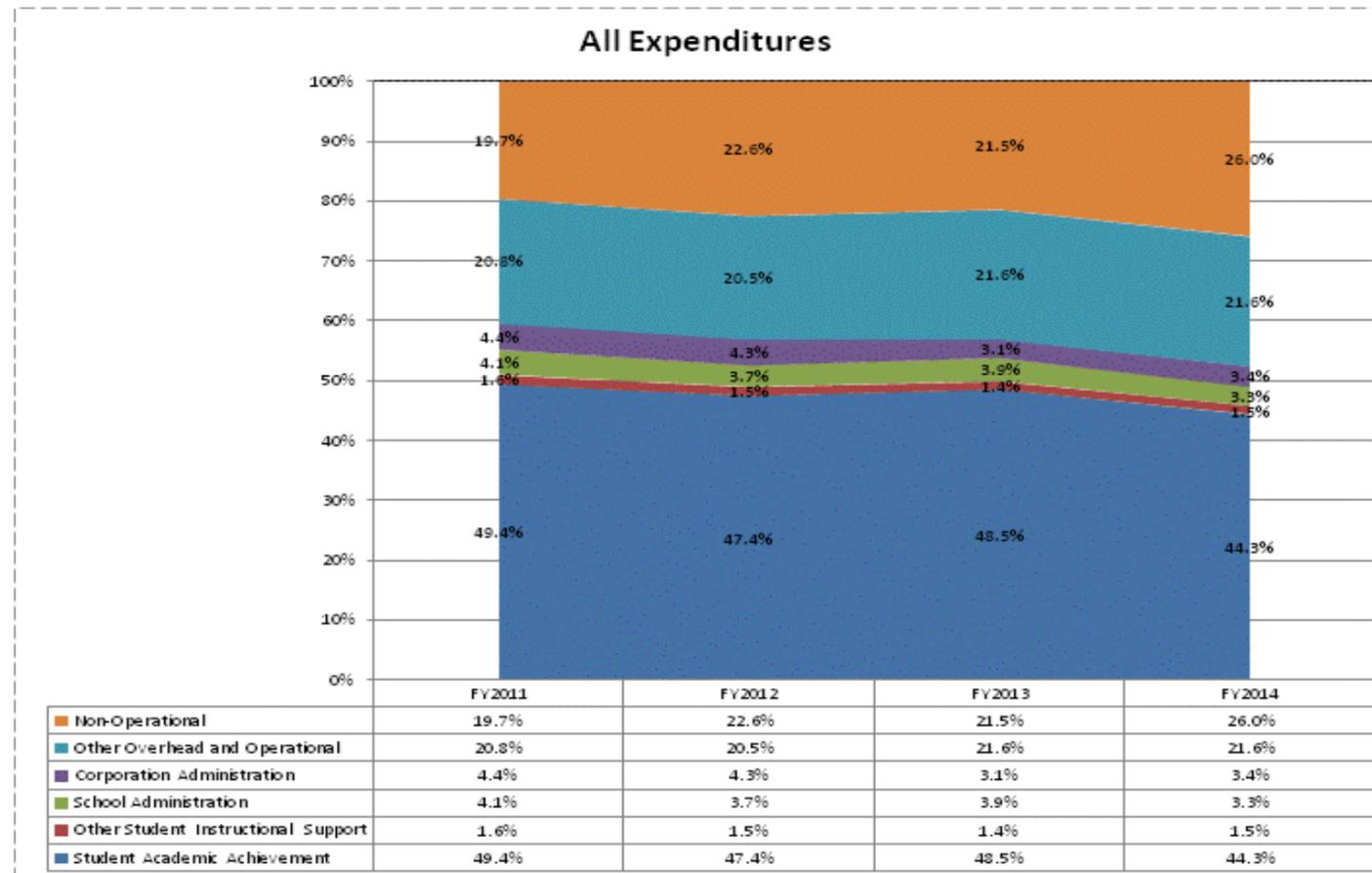


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Porter Township School Corp (6520)

Porter Township School Corp (6520)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$6,552,339	44.6%	\$7,284,317	42.5%	\$7,200,457	48.5%	\$7,207,594	44.3%
Student Instructional Support	\$1,020,146	6.9%	\$956,232	5.6%	\$779,949	5.3%	\$781,043	4.8%
Overhead and Operational Nonoperational	\$3,453,790	23.5%	\$4,411,374	25.7%	\$3,667,527	24.7%	\$4,067,798	25.0%
Nonoperational	\$3,656,215	24.9%	\$4,492,968	26.2%	\$3,188,712	21.5%	\$4,230,509	26.0%
Grand Total	\$14,682,490		\$17,144,891		\$14,836,645		\$16,286,943	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	51.6%	48.1%	53.8%	49.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Porter Township School Corp (6520)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$155,285	\$252,130	\$348,439	N/A	124%	38%
11100 Regular Programs; Elementary	\$1,708,949	\$2,427,162	\$2,126,570	\$1,922,911	13%	-21%	-10%
11200 Regular Programs; Middle/Junior High	\$914,457	\$1,363,207	\$1,215,055	\$1,241,822	36%	-9%	2%
11300 Regular Programs; High School	\$1,211,389	\$1,893,824	\$1,971,698	\$1,911,231	58%	1%	-3%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$45,158	\$7,242	\$11,372	N/A	-75%	57%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$17,320	\$0	\$0	N/A	-100%	N/A
11450 Vocational Education; Consumer and Homemaking	\$49,066	\$0	\$0	\$0	-100%	N/A	N/A
11460 Vocational Education; Occupational Home Economics	\$0	\$57,690	\$104,770	\$114,635	N/A	99%	9%
12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$10,995	\$18,677	N/A	N/A	70%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$35,174	\$0	\$8,745	N/A	-75%	N/A
12610 Learning Disability	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12810 Special Education Preschool	\$31,372	\$42,625	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$3,040	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$3,232	\$5,600	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$5,133	\$5,493	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$7,937	\$17,225	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$37,950	\$144	\$4,000	\$0	-100%	-100%	-100%
16200 Preventive Remediation	\$27,108	\$17,489	\$3,875	\$4,953	-82%	-72%	28%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$102,806	\$127,018	\$148,775	\$134,233	31%	6%	-10%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$269,303	\$366,985	\$588,215	\$617,994	129%	68%	5%
22110 Improvement of Instruction; Service Area Direction	\$3,131	\$3,630	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,516	\$95,406	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$25,319	\$36,375	\$36,833	\$50,042	98%	38%	36%
22220 Library/Media Services; School Library	\$183,839	\$162,107	\$89,426	\$90,936	-51%	-44%	2%
22230 Library/Media Services; Audiovisual	\$2,810	\$1,592	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$219,520	\$99,044	\$310,671	\$233,234	6%	135%	-25%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$93,229	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$50,251	\$100,278	\$253,092	\$324,531	> 500%	224%	28%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$4,419	\$23,503	N/A	N/A	432%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$193,767	\$1,179	\$1,313	\$2,090	-99%	77%	59%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$114,078	\$71,377	\$148,247	N/A	30%	108%
26497 2007 Account Code - Teachers Retirement Fund	\$263,844	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,323,737	\$7,284,317	\$7,200,457	\$7,207,594	35%	-1%	0%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$154,355	\$181,577	\$139,951	\$170,258	10%	-6%	22%
21340 Health Services; Nurse Services	\$78,999	\$81,757	\$63,811	\$67,491	-15%	-17%	6%
24100 Office of The Principal	\$562,085	\$684,257	\$572,063	\$537,756	-4%	-21%	-6%
24900 Other Support Services, School Administration	\$0	\$8,640	\$4,124	\$5,537	N/A	-36%	34%
Student Instructional Support Total	\$795,438	\$956,232	\$779,949	\$781,043	-2%	-18%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$18,442	\$8,059	\$8,000	-20%	-57%	-1%
23150 Board of Education; Legal Services	\$28,070	\$67,113	\$33,336	\$40,781	45%	-39%	22%
23160 Board of Education; Promotion Expenses	\$3,077	\$1,443	\$180	\$32	-99%	-98%	-82%
23190 Board of Education; Other Governing Body Services	\$17,927	\$19,803	\$7,265	\$8,406	-53%	-58%	16%
23210 Executive Administration; Office of The Superintendent	\$149,776	\$776,297	\$274,730	\$333,697	123%	-57%	21%
23220 Executive Administration; Community Relations	\$9,637	\$15,649	\$5,533	\$4,532	-53%	-71%	-18%
23290 Executive Administration; Other Executive Administration Services	\$2,600	\$643	\$13,477	\$354	-86%	-45%	-97%
25110 Fiscal Services; Office of The Business Manager	\$112,422	\$126,789	\$113,894	\$119,760	7%	-6%	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Porter Township School Corp (6520)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25191 Other Fiscal Services; Refund of Revenue	\$1,197	\$5	\$290	\$11,600	> 500%	> 500%	> 500%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$326	\$623	\$627	N/A	92%	1%
25199 Other Fiscal Services; Other	\$0	\$3,953	\$868	\$848	N/A	-79%	-2%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$4,051	\$24,101	N/A	N/A	495%
25910 Judgments	\$0	\$0	\$2,500	\$0	N/A	N/A	-100%
25920 Ditch Assessments	\$946	\$0	\$950	\$950	0%	N/A	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$33,495	\$42,165	\$25,807	\$21,000	-37%	-50%	-19%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,095,414	\$1,358,788	\$1,165,015	\$1,105,692	1%	-19%	-5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,052	\$5,204	\$0	\$0	-100%	-100%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$226,330	\$220,927	\$37,372	\$52,082	-77%	-76%	39%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,050	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$5,950	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,547	\$1,574	\$13,023	\$16,312	> 500%	> 500%	25%
26700 Operation and Maintenance of Plant Services; Insurance	\$90,083	\$127,838	\$156,604	\$168,884	87%	32%	8%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$7,287	N/A	N/A	N/A
27010 Student Transportation; Service Area Direction	\$119,707	\$121,377	\$106,831	\$101,792	-15%	-16%	-5%
27100 Student Transportation; Vehicle Operation	\$67,774	\$56,928	\$47,591	\$45,680	-33%	-20%	-4%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$16,498	\$14,964	N/A	N/A	-9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$89,905	\$47,592	\$83,414	\$134,533	50%	183%	61%
27400 Student Transportation; Purchase of School Buses	\$100,359	\$0	\$0	\$141,171	41%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$23,126	\$12,619	\$15,209	\$16,158	-30%	28%	6%
27700 Student Transportation; Contracted Transportation Services	\$475,394	\$828,655	\$870,205	\$996,186	110%	20%	14%
27900 Student Transportation; Other Student Transportation Services	\$0	\$15,411	\$12,040	\$15,098	N/A	-2%	25%
31100 Food Services Operations; Service Area Direction	\$28,634	\$36,634	\$42,241	\$39,959	40%	9%	-5%
31200 Food Services Operations; Food Preparation and Dispensing	\$425,437	\$194,666	\$216,157	\$202,629	-52%	4%	-6%
31400 Food Services Operations; Food Purchases	\$0	\$283,634	\$292,566	\$289,495	N/A	2%	-1%
31900 Other Food Services	\$10,550	\$26,900	\$101,202	\$145,191	> 500%	440%	43%
Overhead and Operational Total	\$3,141,458	\$4,411,374	\$3,667,527	\$4,067,798	29%	-8%	11%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$474	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$12,000	\$7,323	\$3,219	\$0	-100%	-100%	-100%
33400 Athletic Coaches	\$199,252	\$201,617	\$142,930	\$145,332	-27%	-28%	2%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$190,410	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$991	\$468,838	\$36,599	\$47,271	> 500%	-90%	29%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$351,365	\$612,678	\$98,137	\$193,786	-45%	-68%	97%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$21,784	\$53,463	\$2,499	\$14,059	-35%	-74%	463%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$390,161	\$400,853	\$283,872	\$387,438	-1%	-3%	36%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$39,810	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$48,360	\$86,418	\$41,643	\$24,058	-50%	-72%	-42%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$41,847	\$43,279	\$84,262	\$9,460	-77%	-78%	-89%
51100 Debt Services; Principal on Debt; Bonds	\$131,500	\$155,000	\$185,000	\$190,000	44%	23%	3%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$5,850	\$0	\$29,122	\$29,122	398%	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$128,878	\$109,941	\$78,113	\$68,628	-47%	-38%	-12%
52200 Debt Services; Interest on Debt; Temporary Loans	\$28,472	\$55,294	\$14,288	\$11,372	-60%	-79%	-20%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,524,466	\$1,622,640	\$1,600,000	\$1,885,000	24%	16%	18%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$317,819	\$322,653	N/A	N/A	2%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$17,734	\$0	\$0	\$0	-100%	N/A	N/A
54100 Veterans' Memorial Fund; Principal	\$97,281	\$56,966	\$26,936	\$80,807	-17%	42%	200%
54150 Veterans' Memorial Fund; Interest	\$0	\$0	\$3,182	\$8,468	N/A	N/A	166%
54200 Common School Fund; Principal	\$591,576	\$419,879	\$172,208	\$619,327	5%	48%	260%

School Corporation Expenditures by Expenditure Type
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Porter Township School Corp (6520)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
54250 Common School Fund; Interest	\$0	\$0	\$51,454	\$133,920	N/A	N/A	160%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$4,869	\$11,681	\$12,498	N/A	157%	7%
60700 Nonprogramed Charges; Scholarships	\$4,000	\$3,500	\$5,750	\$7,500	88%	114%	30%
Nonoperational Total	\$3,595,991	\$4,492,968	\$3,188,712	\$4,230,509	18%	-6%	33%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$457,966	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$65,731	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,115,225	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$107	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$186,837	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,825,865	\$0	\$0	\$0	N/A	N/A	N/A